

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2019, Legislative Day No. 9

Bill No. 43-19

Introduced by Mr. Pruski, Chairman
(by request of the County Executive)

By the County Council, May 1, 2019

Introduced and first read on May 1, 2019
Public Hearings set for and held on May 9 and 13, 2019
Bill VOTED on June 14, 2019

By Order: JoAnne Gray, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Admissions and
2 Amusement Tax – Movie Theaters

3
4 FOR the purpose of applying the admissions and amusement tax to admission to movie
5 theaters; removing the exemption to the admissions and amusement tax for admission
6 to movie theaters; establishing a certain effective date for application of the admissions
7 and amusement tax to movie theaters; and generally relating to the admissions and
8 amusement tax.

9
10 BY repealing and reenacting, with amendments: § 4-5-101(b) and (d)
11 Anne Arundel County Code (2005, as amended)

12
13 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
14 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

ARTICLE 4. FINANCE, TAXATION, AND BUDGET

TITLE 5. ADMISSIONS AND AMUSEMENT TAX

4-5-101. Levied.

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22 (b) **Imposition.** Pursuant to the authorization of the Tax-General Article, § 4-102(b)(1),
23 of the State Code, a tax is imposed on the gross receipts derived from any admissions and
24 amusement charge as defined in the Tax-General Article, § 4-101(b), of the State Code, at
25 the rate of 10%, except as this rate may be limited under the Tax-General Article, § 4-

EXPLANATION: CAPITALS indicate new matter added to existing law.
[Brackets] indicate matter stricken from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.

1 105(b), of THE State Code, AND EXCEPT THAT GROSS RECEIPTS DERIVED FROM A CHARGE
2 FOR ADMISSION TO ANY MOVIE THEATER SHALL BE TAXED AT THE RATE OF 7.5%.

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4 (d) **Exemptions.** In addition to the exemptions provided in the Tax-General Article, §
5 4-103, of the State Code, the following are exempt from the admissions and amusement
6 tax:

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8 (1) the gross receipts of a not-for-profit community association or not-for-profit
9 community theater group that, whether or not incorporated, is organized and operated to
10 promote the general welfare of the community it serves if the net earnings of the association
11 or group do not inure to the benefit of any stockholder or member of the association or
12 group and the gross receipts inure exclusively to the benefit of the association or group and
13 are used exclusively for community or civic purposes;

14
15 (2) the gross receipts of a not-for-profit association or group that, whether or not
16 incorporated, is organized and operated primarily to sponsor, support, or otherwise
17 promote athletic activities if the net earnings of the association or group do not inure to the
18 benefit of any officer, stockholder, or member of the association or group;

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20 (3) [the gross receipts derived from any admissions and amusement charge for
21 admission to any moving picture theater;

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23 (4)]the gross receipts derived from any admissions and amusement charge for the
24 use of athletic facilities as defined by the Office of the Comptroller and included in
25 Category 11 of the Comptroller's categorization of admissions and amusement tax
26 collections;

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28 [(5)](4) the gross receipts derived from any admissions and amusement charge for
29 agritourism; and

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31 [(6)](5) if the principal use on the property is farming, the gross receipts derived
32 from any admissions and amusement charge for a farm brewery; stables or riding clubs; or
33 winery.

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35 SECTION 2. *And be it further enacted,* That the changes to the admissions and
36 amusement tax set forth in Section 1 of this Ordinance shall become effective the later of
37 60 days after notice is given to the Comptroller, as required by § 4-105 of the Tax-General
38 Article of the State Code, or January 1, 2020; and the Office of Finance shall provide the
39 Administrative Officer for the County Council with a copy of the notice to the Comptroller,
40 which shall be included in the legislative history for this Ordinance.

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42 SECTION 3. *And be it further enacted,* That, except as provided in Section 2 of this
43 Ordinance, this Ordinance shall take effect on July 1, 2019.

READ AND PASSED this 14th day of June, 2019

By Order:



JoAnne Gray
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.
43-19 . THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.



JoAnne Gray
Administrative Officer